

**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2005**

	Special Revenue Funds		
	Roads and Bridges Fund	Solid Waste Management Fund	Hotel/Motel Tax Fund
Assets:			
Cash and cash equivalents	\$ 10,507,702	\$ 1,723	\$ 387,403
Accounts receivable and accrued revenues	6,173	600	---
Due from other governmental entities	930,088	---	1,102,466
Deposits held by others	---	---	---
Total Assets	<u>\$ 11,443,963</u>	<u>\$ 2,323</u>	<u>\$ 1,489,869</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 335,949	\$ 2,323	\$ 1,169,005
Deposits held for others	---	---	---
Total Liabilities	<u>335,949</u>	<u>2,323</u>	<u>1,169,005</u>
Fund Balances:			
Reserved for encumbrances	1,871,415	---	---
Undesignated	9,236,599	---	320,864
Total Fund Balances	<u>11,108,014</u>	<u>---</u>	<u>320,864</u>
Total Liabilities and Fund Balances	<u>\$ 11,443,963</u>	<u>\$ 2,323</u>	<u>\$ 1,489,869</u>

Sheriff Narcotics Fund	Register Data Processing Fund	Car Rental Tax Fund	Health Services Restricted Fees Fund	Total
\$ 2,168,557	\$ 960,827	\$ 125,358	\$ 1,152,073	\$ 15,303,643
86,030	---	64,094	---	156,897
---	---	162,673	---	2,195,227
431,297	---	---	---	431,297
<u>\$ 2,685,884</u>	<u>\$ 960,827</u>	<u>\$ 352,125</u>	<u>\$ 1,152,073</u>	<u>\$ 18,087,064</u>
\$ 78,931	\$ 59,012	\$ 352,125	\$ 1,548	\$ 1,998,893
372,571	---	---	---	372,571
451,502	59,012	352,125	1,548	2,371,464
21,243	209,664	---	---	2,102,322
2,213,139	692,151	---	1,150,525	13,613,278
2,234,382	901,815	---	1,150,525	15,715,600
<u>\$ 2,685,884</u>	<u>\$ 960,827</u>	<u>\$ 352,125</u>	<u>\$ 1,152,073</u>	<u>\$ 18,087,064</u>

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Year Ended June 30, 2005**

	Special Revenue Funds		
	Roads and Bridges Fund	Solid Waste Management Fund	Hotel/Motel Tax Fund
Revenues:			
Local taxes	\$ 282,079	\$ ---	\$ 10,522,938
Local revenue	122,273	43,630	---
State revenue	9,811,781	---	5,000,535
Elected officials' fines & fees	---	---	---
Other revenue	286,585	---	---
Total revenues	10,502,718	43,630	15,523,473
Expenditures:			
General government	---	---	9,708,300
Public works	8,395,125	203,405	---
Health services	---	---	---
Law enforcement	---	---	---
Other elected officials	---	---	---
Total expenditures	8,395,125	203,405	9,708,300
Excess (deficiency) of revenues over (under) expenditures	2,107,593	(159,775)	5,815,173
Other financing sources (uses):			
Transfers in	115,055	159,775	---
Transfers out	(2,768,216)	---	(5,963,888)
Total other financing sources (uses)	(2,653,161)	159,775	(5,963,888)
Net change in fund balances	(545,568)	---	(148,715)
Fund Balances:			
June 30, 2004, restated	11,653,582	---	469,579
June 30, 2005	\$ 11,108,014	\$ ---	\$ 320,864

Sheriff Narcotics Fund	Register Data Processing Fund	Car Rental Tax Fund	Health Services Restricted Fees Fund	Total
\$ ---	\$ ---	\$ 1,093,077	\$ ---	\$ 11,898,094
191,236	---	---	961,961	1,319,100
---	---	---	---	14,812,316
1,718,269	373,468	---	---	2,091,737
39,287	22,065	---	---	347,937
1,948,792	395,533	1,093,077	961,961	30,469,184
---	---	1,093,077	---	10,801,377
---	---	---	---	8,598,530
---	---	---	793,425	793,425
1,266,891	---	---	---	1,266,891
---	743,422	---	---	743,422
1,266,891	743,422	1,093,077	793,425	22,203,645
681,901	(347,889)	---	168,536	8,265,539
---	---	---	---	274,830
(39,537)	---	---	(174,679)	(8,946,320)
(39,537)	---	---	(174,679)	(8,671,490)
642,364	(347,889)	---	(6,143)	(405,951)
1,592,018	1,249,704	---	1,156,668	16,121,551
\$ 2,234,382	\$ 901,815	\$ ---	\$ 1,150,525	\$ 15,715,600